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Leroy Beaulieu remarks (*Traité de la Science des Finances*, Vol. II, p. 19):

The study of the budget raises the most interesting and the most delicate questions: questions political, such as the respective rights of each of the two chambers and of the executive power in the conduct of the finances; questions administrative, such as the best method of providing properly for the needs of the different services with the least infringement on the predetermined limits of the budget; and lastly, questions, purely financial, such as the means of preventing the waste and squandering of the public moneys.

But no one of these many sides can be taken by itself to be a safe approach to the complex matters involved in budget making.

University of California.

CARL C. PLEHN.

NEW BOOKS

ASCOLI, F. D. *Early revenue history of Bengal, and the fifth report, 1812.* (Oxford: Clarendon Press. 1917. Pp. 272. 4s. 6d.)

BRISSET, C. E. *L'impôt sur le revenu pour 1917-1918.* (Paris: Garnier. 1917. 1 fr.)

COLLINS, C. W. *The national budget system and American finance.* (New York: Macmillan. 1917. Pp. vi, 151. \$1.25.)

FARNET, G. *Les relations douanières entre la France et la Principauté de Monaco.* (Paris: Giard & Brière. 1917. 7 fr.)

FAVARGER, P. *La taxe sur la plus-value foncière. Etude du projet proposé par le conseil communal de Neufchâtel.* (Neufchâtel: Worlfrath & Sperli. 1917.)

FIELDHOUSE, A. and E. E. *Income tax simplified.* (London: Simpkin, Marshall & Co. 1917. 1s.)

FILLEBROWN, C. B. *The principles of natural taxation.* (Chicago: McClurg. 1917. Pp. xx, 281. \$1.50.)

The author of this book differs from most single taxers in important particulars. One peculiarity is a belief that professional economists are not necessarily intellectually dishonest and morally perverse, a conviction which is made plain in a graceful dedication of his book to the "Professors of Political Economy." Another peculiarity is an unbounded enthusiasm for Thomas G. Shearman and his *Natural Taxation*, in which he has perhaps stood too much alone in the past. His admiration finds its effect both in the title of his book and in the prominent place accorded the work of Shearman in the body of the volume.

Mr. Fillebrown's general position is already familiar to the readers of the REVIEW through the numerous pamphlets which have appeared during the course of his career as a propagandist and harmonist. The book is essentially a revision and enlargement of *A*

Single Tax Handbook for 1913, now "issued with the idea of permanence as representing the best authorities, early and late upon the development of the idea" [of the single tax]. Part I, dealing with The Authorities, sets forth the contributions of the orthodox: of Adam Smith, John Stuart Mill, Dove, Burgess, Macdonell, George, McGlynn, and Shearman. Part II, Side-Lights, presents material which has long been available in pamphlet form. In an appendix the author pays his respects to the heterodox group: to the Physiocrats, to Spence, Ogilvie, Paine, and Spencer.

The book will prove a very useful single-tax document, and Mr. Fillebrown has performed a real service to economists in calling attention to the need for a redistribution of emphasis in discussing certain aspects of the single tax. As is perhaps to be expected, where the material has been gathered from scattered sources, often from magazines avowedly propagandist in character, an occasional slip in statement has crept in. For example (p. 175), in discussing the Saskatchewan act of 1911, he states that "Regina, the capital city, at once took advantage of the act, so that in 1915 buildings were entirely exempted from taxation." As a matter of fact, buildings in Regina have never been assessed at less than 30 per cent of their value. On the whole, however, the book is of high character.

ROBERT MURRAY HAIG.

LAVERGNE, B. *L'union commerciale des alliés après la guerre. Hostilités douanières envers l'Autro-Allemagne. Tarifs préférentiels entre Alliés.* (Paris: Alcan. 1917. Pp. 77. 1.50 fr.)

This pamphlet is a fair example of the present state of mind of many European writers on economic and political topics. Animated by a spirit of animosity and distrust towards Germany, M. Lavergne not only joyfully and unreservedly accepts the resolutions of the First Economic Conference of the Allies in Paris but goes many steps farther in attempting to evolve a most drastic policy of tariff hostilities to be inaugurated at the conclusion of peace against the Central Powers. In the author's scheme, a rigid industrial blockade devised for the purpose of crippling Germany's basic industries will go hand in hand with a boycott of her finished products; an ostracized Germany will not longer stand in the way of the industrial expansion of France, and the latter will rise as one of the leading commercial nations of the world. Protectionism, according to the writer, emerges from this war not only justified but exalted. M. Lavergne advocates the levying of exorbitant export duties on metals which will be badly needed by Germany shorn as she will be of Alsace and Lorraine; these duties are advocated by him not only as acts of political and military expediency but also as measures of great economic value for the Allies.

The work is based on the assumptions that "the buying country renders to the selling country a service" (p. 10) and "that both from the standpoint of savings and of available money the selling country grows richer while the buying country grows poorer" (p. 11).

The author realizes that the establishment of an Inter-Allied Economic League may lead to tariff wars not only with Germany, which he welcomes because certain of victory, but also with neutral countries. In order to avoid the latter conflict he proposes a plan so childishly crude that one is inclined to question whether the author himself believes in its practicability. "We cannot take away from the neutrals the benefit of minimum duties," writes M. Lavergne. "Granted. But what can prevent us from giving our allies a rebate from the minimum duties themselves. . . . In so doing we will not retract any favors already granted to our neutral friends" (p. 37). A postscript indicates what little regard the writer has for these neutral friends.

Fortunately for France as well as for the rest of the world not all French economists and statesmen share the views of M. Lavergne.

SIMON LITMAN.

MILLER, J. D., editor. *Single tax year book (quinquennial); the history, principles and application of the single tax philosophy.* (New York: Single Tax Rev. Pub. Co. 1917. Pp. 466. \$2.50.)

NEWCOMER, M. *Separation of state and local revenues in the United States.* Columbia University studies in history, economics, and public law, vol. LXXVI, no. 2. (New York: Longmans. 1917. Pp. 195. \$1.75.)

OLIVER, J. W. *History of the Civil War military pensions, 1861-1865.* (Madison: University of Wisconsin. 1917. Pp. 120. 40c.)

To be reviewed.

POUGY, G. *Les emprunts de l'état ottoman.* (Paris: Jouve. 1917.)

SNARELY, T. R. *The taxation of negroes in Virginia.* Phelps-Stokes fellowship papers. (Charlottesville, Va.: Univ. of Virginia. 1917. Pp. 97.)

SYDENSTRICKER, E. *A brief history of taxation in Virginia.* (Richmond, Va.: Legislative Reference Bureau. 1915. Pp. 66.)

A series of thirty brief articles on the financial history of Virginia written for the *Richmond Virginian*. They cover the whole period from the establishment of the colony to the present time and, notwithstanding their brevity, constitute an extremely useful sketch, particularly of the license and corporation taxes. The original method of publication and the fact that the present pamphlet is a reprint which the author may have had no opportunity to revise doubtless explain numerous typographical errors, particularly in the matter of dates, against which the reader must be on his guard.

H. B. G.

The Fitch record of government debts, 1917 edition. (New York: Fitch Pub. Co. 1917. Pp. 374. \$10.)

New York state franchise tax on manufacturing and mercantile corporations; chapter 726, laws of New York, 1917, approved June 4, 1917. (New York: Guaranty Trust Co. 1917. Pp. 33.)

Proceedings of the seventh state tax conference, Rochester, N. Y., January 11 and 12, 1917. The New York State Tax Bulletin, vol. 2, no. 3. (Albany: 1917. Pp. 264.)

Contains report of the committee on the relations of state and federal taxation, of which Professor Seligman was chairman (pp. 26-59); and the report on income taxation as applied to business corporations (pp. 85-128).

Report of the United States Bureau of Efficiency for the period from March 25, 1913, to October 31, 1916. (Washington: U. S. Bureau of Efficiency. 1917. Pp. 27.)

Les instruments modernes de la politique étrangère. Les emprunts d'état. (Paris: Georges Roustan. 1917. Three vols. 48 fr.)

Population and Migration

Causes of Death by Occupation. By LOUIS I. DUBLIN. Bulletin of the United States Bureau of Labor Statistics. Whole Number 207. Industrial Accidents and Hygiene Series, No. 11. (Washington: Superintendent of Documents. March, 1917. Pp. 88.)

This bulletin covers the occupational mortality experiences of the Metropolitan Life Insurance Company, Industrial Department, for the years 1911, 1912, 1913. It analyzes the death records of 94,269 white males engaged in 44 specified occupations and 102,467 white females insured in the Industrial Department of the company and representing 7 occupations. For the males, the results are practically in agreement with Dr. Hoffman's findings in the Prudential Life Insurance Company as presented before the XVth International Congress on Hygiene and Demography in 1912 for 103,434 deaths. The study is not one of death rates as the numbers engaged in the living population were not available. Among the males, tuberculosis was the chief cause of death, "being responsible for 20.5 per cent of all deaths at all ages." The tables are important as they show the comparative length of life in the various occupations, *e.g.*, 69.9 per cent of coal miners' deaths occurred after the age of 44, as against 58.3 per cent in all occupations—the coal miner having a longer lease on work life. He is not so subject to the prevalence of tuberculosis, which, the author suggests, is in the nature of a relative immunity (over and above the offset due to the number of deaths caused by accidents). Thus, with each occupation discussed, many interesting conclusions are deduced. Male laborers (unclassified) constituted 11.4 per cent of the total death record.